



State of Utah

Department of
Environmental Quality

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DIVISION OF AIR QUALITY
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DAQ-081-06

MEMORANDUM

TO: Air Quality Board

THROUGH: Richard W. Sprott, Executive Secretary

FROM: Jan Miller, Rules Coordinator

DATE: November 17, 2006

SUBJECT: PROPOSE FOR PUBLIC COMMENT: Amend R307-120, General Requirements: Tax Exemption for Air and Water Pollution Control Equipment.

In the early 1970s, when the Legislature decided to provide a sales tax credit for pollution control equipment, the entire program was written into Title 19, Chapter 2, the Air Conservation Act, even though it applied to water pollution controls as well as air pollution controls. Since that time, the Division of Water Quality has administered their pollution control credits through R307-120, which is an air quality rule. Whenever the rule has been revised, the two divisions have worked together in making the amendments.

Now the Division of Water Quality would like to write its own rule. The two divisions are again working together in removing references to water pollution and the Water Quality Board from R307-120, and ensuring that their new rule and our changes become effective on the same date. Some grammatical changes also are being made now.

The attached changes in the text have been reviewed by the Division of Water Quality.

Staff Recommendation: Staff recommends that amendments to R307-120 be proposed for public comment. A copy of the proposal is attached.